Will File Motion to Vacate and Ask for Early Hearing of Case on Merits-Gas Company Not Included.

The city of Memphis, through W P. Armstrong, city attorney, is preparing to put up a vigorous fight against the Memphis Street Railway company and other public utilities corporations, which are seeking to prevent the city, by injunction, from collecting taxes on 100 per cent valu-

tion of their properties.

Judge A. M. J. Cochran, federal
udge of the Eastern district of Ken-Judge A. M. J. Cochran, lederal judge of the Eastern district of Kentucky, and acting judge of the Western district of Tennessee, issued a temporary restraining order Saturday, ordering the city not to prosecute the collection of taxes on 100 per cent valuation of the properties of the Memphis Street Railway company and the properties of the Rock Island interests in the city. No definite date for hearing the application for a permanent injunction has been set, but Mr. Armstrong will in a few days file a mortion to vacate the injunction and to set an early date for hearing the cause on its merits. He will also present affidavits as to the value of the properties involved, by which he proposes to show that these properties are more valuable than the amount assessed by the state public utilities commission.

No Stop Order.

No stop order was issued in the case of the Memphis Gas and Electric company, probably for the reason that the company finds itself unable to meet the payment of the proportion of the taxes which the Memphis Street Railway company has acknowledged as due and has paid. The gas company will have to pay this amount before they will be allowed to pray an injunction to prevent collection of the remainder, due under the full valuation assessment.

vent collection of the remainder, due under the full valuation assessment. Lovick P. Miles, counsel for the street railway and gas companies and for the Rock Island Memphis Terminal company and the Choctaw Oklahoms & Culf Rallroad company, returned Sunday from Maysville, Ky., where he went Saturday to present the petitions to Judge Cochran. He was accompanied on this trip by Frank S. Elgin, one of the receivers for the street railway company, as for the street railway company, as well as the gas company.

The amount paid by the street rail-way company represents 65.91 per cent of the total amount the city claims is due. This figure is arrived at through comparison with the city and county assessment of other property in the county. The county assessed property in the city at what it considered full cash value, while the city's assessment amounted to 65.91 per cent of the county's figures. Mr. Miles expressed a willingness to pay ou the same basis as other property and there will be no objection to paying the county'en the jection to paying the county on the basis of the full assessment. For the city, however, to collect on the full valuation, Mr. Miles will con-tend, is to deny his clients the "equal protection of the laws," provided by

the Fourfeenth amendment to the federal constitution.

Will Meet Argument. The city will meet this argument by refusing to admit that there was any difference in the basis of assessing the properties of public utilities from that used in assessing other property in the city, and by insisting that the public utilities companies should pay taxes on the same trase upon which they earn dividends. Receivers for the street railway company still contend that in the event they lose their fight for a lower assessment for taxation purposes an appeal for another boost in fare will

appeal for another boost in fare will Receivers for the gas company have not decided what methods will

be used to raise the funds to pay the proportion of their taxes which they concede is due. It is probable, however, that an attempt will be made to sell short-term notes to take care of the emergency. The amount, on the basis figured by the receivers, is about \$125,000.

No other utfilties companies have so far intimated any intention of following the lean of the street rail-way company. This matter will be determined for these companies soon, however, as the city has declared public utilities taxes delinquent on and after Dec. 15, and the taxes will probably be paid or some action taken to restrain the city by that

Has Still On Land;

The case of Emily Horton Phil-lips, negress, arrested recently by federal agents for having a still on her 1,000 acre farm between the Cuba road and the river, in the bot-toms, was heard before U. S. Commissioner Poole tate Saturday.
After pleading not guilty, on the ground that she knew nothing of the still and its operation by men who were also arrested, she was bound over to federal grand jury under \$1.-

Drive Stolen Mule Until Owner Sees 'Em

Will Clark Hoyle Thomas and C. W. Fulton, negroes, were arrested Monday morning while driving a Monday morning while driving a mule said to have been stolen from Alf Davis, negro, of West Junction. Davis was walking on Kansas avenue when he saw the mule. He pretended to be buying the animal while a white man summoned Detective Sergeants John Long and Al Hurt, who made the arrests.

Read News, Scimitar Wants.

YOUNG GIRE'S DEATH

SHOCKS COMMUNITY a wide circle of friends was that of Miss Mary Latham Kinney, only daughter of Mr. and Mrs. C. S. Kin-ney, 22 South McLean boulevard, which occurred Monday morning at She was taken suddenly ill Saturday morning after having attenday school Friday.

She possessed a brillian mind, an attractive personality and was one of the most beautiful young women in the social circles of the city. She was a member of the junior class in Miss Hutchinson's school, which memory. She was greatly loved by

both faculty and students. Miss Kinney joined St. John's Methodist church when she was 8 Methodist church when she was sycars old and attended church and Sunday school all the years since. Dr. T. E. Sharp, presiding elder, for a number of years her pastor and a friend of the family, said Monday: "This dear young lady has not lived in vain. Her lovable character, her unselfish devotion to her friends, her putity of said has helliant mind and purity of soul, her brilliant mind and her beauty will leave a memory as sweet, as beautiful and as fragrant as the lily."

Funeral arrangements had been made Monday pending the arrival of her father from Texas.

Under \$1,000 Bond P. O. Clerk Fails To Find Toyville

The minute, systematic workings of the postal system, and their habit-forming effects upon employes of Uncle Sam, are shown in an incident which occurred at the local postof-A letter received at the office, ad-

dressed to "Santa Claus, Toyland," came under the scrutiny of one of the clerks. After searching in vain for such a hamlet, he stamped the envelope "insufficient address," and was about to return it, when its true destination of the control of th destination was ascertained. It was turned over to The News Scimitar for the Goodfellow club.

DRUG STORE ROBBED.

MACON, Ga., Dec. 6.-Daylight robbers who asked to use a telephone in the prescription room of a local drug store, walked away with a steel box containing \$1,000 in cash and \$450 in checks.

1921—Coca-Cola Calendars—1921. Now ready for free distribution at our factory at Fourth street and Washington avenue. Handsomest

Tax Exempt Investment

The American Building & Loan Association will issue a limited amount of 5 per cent paid up shares. These certificates are exempted from all taxation, state and national, under present laws.

A strong additional feature is that holders can convert them into cash at any time and receive 5 per cent up to date of withdrawal.

OFFICE, 119 MADISON AVE.

Funeral services for Mrs. Irene C. vived by her husband, two children. foung, 36, who died at Gartly-Ram-George and Clarence Young, and her

owing an operation performed Fri-

day, were held from the residence.
1264 Chelsea avenue, Monday afternoon at 2 o'clock. Burial was in Elmwood cemetery. Dr. C. F. Blaisdell, pastor of Calvary church, officiated.

Mrs. Young was the wife of J. D. It-story office structure, has been ob-

mother, Mrs. Ella Clark.

say hospital Sunday afternoon fol-

MAKE PAYMENTS N-O-W

CHRISTMAS Savings Club IS OPEN-AT NORTH MEMPHIS SAVINGS BANK

DO NOT DELAY KEEP THINKING OF THIS WONDER SAVING PLAN **NEXTCHRISTMAS** YOU CAN HAVE A CHECK-ANYSIZE LET US EXPLAIN

SOUNDS GOOD

Tis good—so the people say who have tried Chiropractic to get well without taking medicine or having the knife used on themmakes 'em laugh to get on their feet so easy. We extend to you the opportunity to take spinal adjustments so nature can set you right. Will you accept or reject? Don't heeltate. Why have so-called Nervousness, Rheumatism, Catarrh, Asthma, Bronchitis, Goltre, Locomotor Ataxia, Epilepsy, Dyspepsia, Constipation, Piles, Appendicitis or a constant headache, stomach, lung, heart, kidney, bowel or bladder trouble? Hovey, Chiropractor, can adjust the spine, giving nature a chance to throw off the disease. If you are all out of sorts, feel bad, despondent over your condition, don't hesitate but see Hovey at once. Try chiropractic—be well and happy. No modicine, no knife, no osteopathy. We do not treat, heaf nor cure. We adjust the cause—nature cures.

JULIAN D. HOVEY, D. C., Suite 75-78 Dr. D. T. Porter Bidg. Hours 10 A.M. to 6 P.M.

Main 5129.

YOUNG FUNERAL MONDAY. Young, manager of the local branch of tained by the Southern Presbyterian yields 6 per cent on a \$1,000,000 invest- quisition was made Sunday by Dr. J. Ideal Heating company. She is sur- church as an addition to the endow- ment and was acquired by the church Sprole Leona, paster of the First ment fund for ministerial relief. It for \$460,000. Announcement of the ac- byterian church,

Guilfoyle's Greatest Offer

In Tailoring Department

Suits and Overcoats For \$75 Cash

Built of English Woolens by the Guilfoyle Tailors

Here's an opportunity to obtain the finest clothes made at a mere trifle of their real value, even below the price that good ready-made clothes are still selling for.

All of our \$125 suits are included in this offer and there are several hundred exclusive patterns to select from.

Through the co-operation of our tailors, who have voluntarily accepted a reduction in wages for the month of December only, and by putting the knife into our woolens and all the materials involved, we are enabled to make this tremendous re-

Our same workmen will make these clothes and you can depend upon our definite standard of quality and style being maintained to the last stitch.

GUILFOYLE

145-147 Madison Avenue

145-147 Madison Avenue

B. Lowenstein & Bros

Lowest Prices Quoted— This Year and In Many Years In Our

Sale of Women's Fashionable Attire

Prices Revised With a Vengeance

All Our Finest and Exclusive Tailored Suits-Daytime Dresses, Evening and Dinner Dresses—Coats and Wraps

Originally priced \$125 to \$265, are now on sale at price cuts which we know by actual comparison to be the most drastic in Memphis.

Women's Winter Coats A Sale at

These smart Coats of velours And silvertone come in attractive loose-fitting belt-ed styles. A good many are fur-trimmed, others have large convertible collars of self material. Coats that make you feel at home when you slip on the pretty

> **Tailored Suits** Reduced to

Fashionable Suits, expressing the best of the season's modes. There are numbers with fur-trimmed collars, besides tailored effects in straightline and ripple styles -made of tricotine, broadcloth or velour

Dresses and Gowns Models for All Occasions

Reduced to

\$90, \$98.50 and \$110 Values

Models that are the latest version of "the mode," characterized by individuality and quality. Fashioned of satis, duve-

The Greatest of Coat Values

Memphis has seen in Many Seasons A Sale at

\$39.50

\$65, \$70, \$75 and \$85 Values Smart Coats in accepted fashions at a very acceptable price. Featuring an un-derprice purchase and models from our own stock reduced to this price. Bolivia, Frostglow, Corduval, Velours de Laine, or Veldyne; wrappy coats, belted coats and fur-trimmed coats in all fashionable

> Fine Tailleurs Reduced to \$69.50

\$90, \$98.50 and \$110 Values Suits for the woman that wants individuality in style-distinctive models of superb tailoring and finest fabrics-tailor-ed, semi-tailored and fur-trimmed styles.

Dresses and Frocks Reduced to

\$50 and \$55 Values

Ultra-smart models for street and afternoon wear, made of satin and tricotine-strictly tailored, beaded and embroidered

The December Sale of Furs

Offers savings from 30%, 35%, and 40% on Fur Coats, Scarfs, Stoles, Chokers and Novelty Neckpieces. Every woman who loves beautiful furs-in fact, everybody who wants to give an out-of-the ordinary . Christmas gift, should take advantage of this sale.



Children far and children near-Hark! What is the sound you hear? Joyous shouts on every hand-Santa's come to Toyland!

Express wagons, made of highly varnished wood, a body two feet long and one foot, wide, with good strong wheels; a well built value for \$3.75.

A much larger wagon, painted a brilliant red and named Daisy is a special value at \$7.50. Standard velocipedes, with adjustable bars, rubber tires; in different sizes. For children of

2 to 4 years, \$5.95. 4 to 6 years, \$6.75. 6 to 10 years, \$7.75 High-grade velocipedes with many features of a real bicycle; adjustable bars, spring bicycle saddle and large rubber tires, \$16.50-\$19.95. Scooters-a special model, with good quality rubber tires.

Two wheels, \$3.50 Three wheels, \$3.95.

Wheelbarrows, \$1.00 and \$1.50.

